

INFORMATION PAPER

ATJA

June 2006

SUBJECT: Food at Conferences, Meetings and other Events

- 1. Purpose.** To provide general information regarding the fiscal rules pertaining to expenditure of government funds for food.
- 2. Discussion.** The general rule is that appropriated funds are not available to purchase food for government employees at their Permanent Duty Station (PDS). The reason is that the cost of meals are personal expenses that an employee, and not the taxpayer, is expected to bear. Therefore, unless statutory authority exists to support payment, or the expenditure falls under one of the recognized, narrow exceptions to the general rule, appropriations are not available to provide food for employees at their PDS.
- 3. Conferences and Meetings.** 5 USC § 4110 authorizes use of appropriated funds to pay for expenses associated with a civilian employee's attendance at a meeting/conference when that meeting/conference is not routine and/or purely internal to the agency:
 - a. Conferences sponsored by non-Federal entities-non severable fee.** Personnel who are attending meetings and conferences sponsored by non-governmental organizations, and the conference fee includes the cost of meals that is not severable from the conference fee itself, may have meals purchased by the government.
 - b. Conferences sponsored by non-Federal entities-severable fee.** In cases where the cost of meals can be severed from the conference fee, the government may still pay for meals if it is shown that:
 - i.** The meal is incidental to the meeting;
 - ii.** Attendance at the meal is necessary for full participation in the business of the conference;
 - iii.** The employee is not free to take the meal elsewhere without being absent from essential formal discussions, lectures or speeches concerning the purpose of the conference; and
 - iv.** The meal is part of a formal conference or meeting that includes not only functions such as speeches or business carried on during a meal, but also includes substantial functions taking place separate from the meal.

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c. Formal Agency Sponsored Conferences. Food may be purchased for an approved formal agency sponsored conference if the following criteria are present:

- i. The conference is a formal conference with registration, a published and substantive agenda and scheduled speakers;**
- ii. The conference involves matters of topical interest to actual participants from multiple agencies and/or nongovernmental participants;**
- iii. Meals and refreshments are incidental to the overall purpose of the formal conference, e.g., the meal and refreshments are part of a formal conference that includes not just the meal and refreshments and discussion or speeches that may take place when the meal and refreshments are served, but also substantive sessions apart from those at which food is served; and**
- iv. Attendance at the meal, or when refreshments are provided, is important to the host agency to ensure the attendees full participation in essential discussions and speeches concerning the purpose of the conference.¹**

NOTE: The formal conference exception does not apply to internal Army conferences and meetings. There is a clear distinction between payment of meals incidental to formal conferences or meetings, typically organized or sponsored by, involving topical matters of general interest to governmental and non-governmental participants, and internal business or information meetings primarily involved in the day-to-day operations of government.

d. Agency sponsored conferences where food creates no expense. In cases where the cost of the meal is included in the rental fee for the conference facility and the facility rental fee is non-negotiable, all-inclusive, and comparably priced to the fees that other facilities charge that do NOT include food as a part of the rental fee, then appropriated funds may be used to purchase meals. However, this should be a rare occurrence as the cost of conference space with food will not be competitively priced with similar conference space without food.

NOTE: To the extent any meals are provided at government expense to travelers receiving per diem, the traveler must document receipt of the meal on his or her travel voucher.

¹ See Comptroller General Opinion, B-300826 (March 3, 2005).

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4. Training. The Government Employees Training Act (GETA), 5 USC § 4109, and its military equivalent, 10 U.S.C. § 2013, provide specific authority for the Government to fund a variety of costs associated with training. GAO has held that the government can provide meals and light refreshments under this authority if the agency determines that providing the meals and refreshments to federal employees is necessary to achieve the objective of the training program. To qualify as “training,” the training must be a planned, prepared, and coordinated program of instruction/education, in scientific, professional, technical, or other fields, which will improve individual and organizational performance and assist in achieving the agency’s mission and performance goals.

NOTE: The training exception does not apply to internal Army conferences and meetings where day-to-day activities of the Army are discussed.

5. Awards Ceremonies. Refreshments can be authorized as a part of the necessary expense of a public award ceremony for federal employees or military members. The authorized agency official must determine that food materially enhances the recognition of the recipient.

6. Cultural Awareness Ceremonies. Food may only be purchased as part of a formal program intended by the agency to advance EEO objectives and to make the audience aware of the cultural or ethnic history being celebrated; the food is a sample of the food of the culture offered as part of the larger program to serve an educational function; and the portions and selections of dishes do not constitute a meal.

7. Use of Non-appropriated funds. Non-appropriated funds may only be expended as set forth in AR 215-1. These exceptions should be narrowly construed and if not expressly permitted, the expenditure is prohibited.

8. This information paper discussed exceptions to the general rule that prohibits the use of appropriated and non-appropriated funds for the purchase of food. It is simply an overview and designed to provide familiarization with this area. Each event or function at which food may be served must be analyzed on its own individual facts and circumstances. This information paper should not be construed as authoritative. Questions regarding fiscal matters should be always addressed to the Directorate of Resource Management. Fiscal law issues should be addressed to the Office of the Staff Judge Advocate.